

**Property Tax Assessment Board of Appeals  
City-County Building  
200 E. Washington Street  
Room 1123  
Indianapolis, In 46204  
Minutes  
From  
January 26, 2007  
PTABOA**

**PTABOA Members:** Greg Bowes, Marion County Assessor; Steve Ajamie, President; Leeland Thomas, and Thomas Grinslade

**Staff:** Jeff Tracey, Chief Appraiser and Hearing Officer; Melissa Tetrick, Exemption Deputy; Lauren Toppen, Legal Counsel.

**Absent:** Richard Petrecca

**Guest:** No guest present at the January 26, 2007 PTABOA meeting.

The meeting was called to order by Tom Grinslade, PTABOA President.

**Approval of December 2006 PTABOA Minutes**

*Mr. Ajamie inquired if on page 3 exemptions for 2005 pay 2006 of the minutes is states Ms. Sharpe made motion. Mr. Ajamie asked if Mrs. Romeril was on the phone at the time.*

Mr. Ajamie made a motion to accept the December 2006 minutes with the correction of the motion for the 2005 Exemptions for Franklin and Pike. Mr. Bowes seconded the motion. The motion carried.

**New Business**

*The election for the 2007 PTABOA President*

*Mr. Grinslade stated that Mr. Bowes indicated that Mr. Ajamie be nominated for the position.*

Mr. Thomas made a motion to accept Mr. Ajamie as the new President of the PTABOA. Mr. Bowes seconded the motion. The motion carried.

**Other Business**

*Mr. Tracy inquired that with the new president the current 115 and 120's set to go out today have Mr. Grinslade signature. Therefore it creates a problem to send the forms out unless the board makes a recommendation. Mr. Ajamie inquired if Mr. Grinslade would have a problem with that. Mr. Grinslade stated he would not have a problem with that.*

Mr. Bowes presented a motion to ratify Mr. Grinslade signature for this month. Mr. Thomas seconded the motion. The motion carried.

## **REAL ESTATE RECOMMENDATIONS 2002**

### **Center Township 2002**

*Page 4 Parcel 1047345 3029 E. Washington Street*

*Mr. Bowes inquired why the obsolescence was granted. Mr. Tracy stated that Center Township pulled all obsolescence and made the taxpayer prove the obsolescence. The building was purchased twice and with the appraisal the taxpayer was able to borrow \$700,000. Mr. Bowes inquired as well since the taxpayer was not here that they were happy with the recommendation. Mr. Tracy stated that the taxpayer was not aware of the decision. Mr. Bowes asked if the taxpayer requested the figures shown on the agenda. Mr. Tracy stated that no the taxpayer did not request the figures.*

*Page 8 Parcel 1102944 1223 W. Morris St*

*Mr. Ajamie inquired to what it meant by match the model. Mr. Tracy stated that the township took the model from the Lilly complex to use for the assessment.*

Mr. Thomas presented a motion to accept the Center Township 2002 Recommendations. Mr. Bowes seconded the motion. The motion carried.

### **Washington Township 2002**

Mr. Thomas presented a motion to accept the Washington Township 2002 Recommendations. Mr. Bowes seconded the motion. The motion carried.

## **REAL ESTATE RECOMMENDATIONS 2003**

### **Center Township 2003**

*Pages 10-14 all properties for Ice Miller Donadio & Ryan Section 42*

*Mr. Bowes inquired as to an explanation of the Section 42 properties. Mr. Tracy stated that in 2002 and 2003 law says you have to look at value of tax credits. In 2004 law changed that you do not have to count the tax credit. For Section 42 the owner can not charge more than 30% of the area median income. Even though rates may be market rate, they are the rates for the area. The organizations must maintain the property for ten years as Section 42 or they will have to repay the tax credits.*

*Mr. Ajamie inquired if Mr. Tracy heard the cases. Mr. Tracy stated he held the hearings. Mr. Ajamie inquired as well if the Tax representative had provided income. Mr. Tracy stated that they had provided the income. Mr. Ajamie also inquired as to if the income goes up in the area. Mr. Tracy stated that it depends. The organizations have to do projections if income goes up then prices go up and if income goes down then the price goes down.*

*Mr. Bowes inquired if Ice Miller Donadio & Ryan were helpful. Mr. Tracy stated that they were helpful.*

Mr. Bowes presented a motion to accept the Center Township 2003 Recommendations. Mr. Thomas seconded the motion. The motion carried.

### **Pike Township 2003**

Mr. Bowes presented a motion to accept the Pike Township 2003 Recommendations. Mr. Thomas seconded the motion. The motion carried.

### **Warren Township 2003**

Mr. Bowes presented a motion to accept the Warren Township 2003 Recommendations. Mr. Thomas seconded the motion. The motion carried.

## **REAL ESTATE RECOMMENDATION 2004**

### **Center Township 2004**

*Mr. Bowes asked if the Ice Miller Donadio & Ryan properties were the same concept as for the prior years. Mr. Tracy stated that yes they were.*

Mr. Bowes presented a motion to accept the Center Township 2004 Recommendations. Mr. Thomas seconded the motion. The motion carried.

### **Lawrence Township 2004**

Mr. Bowes presented a motion to accept the Lawrence Township 2004 Recommendations. Mr. Thomas seconded the motion. The motion carried.

### **Warren Township 2004**

*Page 24 Parcel 7030755 7101 E. 21<sup>st</sup> Street*

*Mr. Ajamie inquired about the unusable undeveloped acreage. Mr. Tracy stated that the preliminary agreement the price was changed because of 21.80 acres was a ditch deemed unusable undeveloped. Mr. Ajamie inquired if that was stated in the manual. Mr. Tracy stated that yes the manual does state ditches for unusable acreage. Mr. Grinslade inquired if a lot in a subdivision backs up to a drainage ditch is that taxable on your land value. Mr. Tracy stated that if the owner could prove it devalues the property in a residential situation you can go for an influence factor for a flood way. Washington Township has about a 40% flood factor there. There are legally defined ditches in the county. Mr. Bowes inquired if there is difference between a legal ditch and a physical ditch. Mr. Tracy stated yes just because water escaped it.*

Mr. Bowes presented a motion to accept the Warren Township 2004 Recommendations. Mr. Thomas seconded the motion. The motion carried.

## **REAL ESTATE RECOMMENDATIONS 2005**

### **Center Township 2005**

*Mr. Tracy stated that these are more of the Section 42 properties. Mr. Ajamie inquired as to if they were just in a different area. Mr. Tracy stated that they were a different set of properties and a different area as well.*

Mr. Bowes presented a motion to accept the Center Township 2005 Recommendations. Mr. Thomas seconded the motion. The motion carried.

### **Warren Township 2005**

*Mr. Bowes inquired about Pitney Bowes filing with the multiple filings. Mr. Tracy stated that the law says they have ability to file a consolidated return with the county but they must breakdown where the filings are located. Then the township sends it out to the appropriate township. What Pitney Bowes has done for several years has filed all with Center Township and the township just decided they could not continue to break it out for Pitney Bowes. Warren became aware of it and got the list and took their portion of the list out and did an estimated assessment for the portion and that is the argument is about. Mr. Bowes inquired if they tendered the tax payment in other words if they did then will the board be making them pay twice. Mr. Tracy stated he did not know and if they did pay twice then they could file a 133 to correct the filing in Center Township but it is Pitney Bowes own double taxation. Mr. Bowes inquired if the board accepts this and they are double taxed then they have an option for a refund. Mr. Tracy stated that yes they will have to file a 133 in Center Township for this portion. Mr. Bowes inquired to how hard it would be for them to do that. Mr. Tracy stated it should not be a problem and if Center did turn down the 133 then it would come to the Board. Mr. Ajamie inquired as to if all they had to do is inquire if Center*

*Township backed the assessment out. Mr. Tracy stated that is another way to do it. Mr. Ajamie inquired if they are only in Warren and Center. Mr. Tracy stated that they are in the entire county. Mr. Bowes inquired if Warren was the only one who pulled out their properties. Mr. Tracy stated yes. Mr. Bowes stated that he wants to be more proactive with their next filing to make sure they file it correctly.*

Mr. Bowes presented a motion to accept the Warren Township 2005 Recommendations. Mr. Thomas seconded the motion. The motion carried.

## **REAL ESTATE RECOMMENDATIONS 2006**

### **Center Township 2006**

Mr. Bowes presented a motion to accept the Center Township 2006 Recommendations. Mr. Thomas seconded the motion. The motion carried.

## **133'S CORRECTION OF ERRORS**

### *Page 38 and 39*

*Mr. Bowes inquired whether this was the case he and Mr. Tracy discussed earlier where the petitioner marked it as fire resistant and Mr. Tracy pulled the aerial and saw the frame roof. Mr. Tracy stated that yes on page 38 it is but not 39. Mr. Tracy stated that page 39 was an ownership thing they filed back and they were not the owners. Mr. Ajamie question on page 38 the township disagreed with the fire resistant. Mr. Tracy stated they met on site with the tax rep and did not agree with it.*

Mr. Bowes presented a motion to accept the 133's correction of errors. Mr. Thomas seconded the motion. The motion carried.

## **EXEMPTION RECOMMENDATION 2006 PAYABLE 2007**

### **Center Township 2006 payable 2007**

#### *Page 40 Methodist/Clarian Hospital*

*Mr. Ajamie inquired as to if they were Methodist. Mrs. Tetrick stated yes they were. Mr. Ajamie inquired if we do Methodist all at the same time. Mrs. Tetrick stated that yes we do however on these parcels they are different. We have been granting only a 50% exemption for the daycare for about 4 years. Methodist provides several cases from the state saying the properties were granted 100%. Methodist provided all the documentation that was provided in the state cases. After speaking with legal counsel and based of the documentation provided we had to grant 100% exemption.*

#### *Page 46 Parcel A138088 International Strabismological Association*

*Mr. Bowes inquired about who the organization is and why is the property not assessed. Mrs. Tetrick stated that without pulling the file she could not state what they do. That it is not assessed due to either they are no longer at the location but are still filing for an exemption but there is nothing there for us to exempt. Mr. Bowes inquired if we gave it 100% we would be granting an exemption for 0 taxes. Mrs. Tetrick stated that was correct and offered to pull the file to give an explanation for the organizations purpose. Mr. Bowes stated he would just look at the file later.*

#### *Page 44 Parcel A110166 Indiana School Boards Association*

*Mr. Ajamie inquired to how a personal property could have a partial exemption. Mrs. Tetrick stated that the organization 3% of their time was used for governmental activities and by law we can not grant that portion. Mrs. Tetrick stated that the board would see that throughout the agenda for several organizations such as the ARC of Indiana on page 46 has a 98% exemption. Mr. Ajamie inquired if that was the same for Indiana Pharmacists. Mrs. Tetrick stated that is correct it is the same. Mr. Bowes inquired as to how the organizations were breaking that out do they breakdown by the equipment they use for the activities. Mrs. Tetrick stated they are breaking out by either their funding or their hours of time per year they spend on the activities.*

Mr. Bowes presented a motion to accept the Center Township 2006 Exemption Recommendations. Mr. Thomas seconded the motion.

**Decatur Township 2006 Payable 2007**

*Page 50 Parcel 2008272 American Eagle Home*

Mr. Bowes inquired to how the formula works, what was the 25% based on. Mrs. Tetrick stated that the property is a low income elderly housing. Based off the HUD loan the organization acquired they are only required to have 75% of the property occupied by low income and can rent the other 25% at market rate. Right now property is 100% occupied but someone could move and they could rent that space out at market rate. Mr. Bowes inquired to the PTABOA members if we assess personal property on a particular date (March 1). So is it possible the board should be looking at this apartment as of the March 1 date if on March 1 they were 100% occupied. Mr. Ajamie stated it should stay at 75% exemption because they have the option to rent the 25% out at market rate. Mr. Grinslade stated Mrs. Tetrick is basing it on a theoretical breakdown and you are talking about an actuality on March 1. Mrs. Tetrick stated that the state does it this way as well where they only grant the 75% exemption. Mrs. Tetrick also stated that if we went on the March 1 date we would have to go back every year to see if the property was occupied 100% at the time. Mrs. Tetrick stated she spoke to the organization and they would like a 100% exemption but they will be happy with the 75% exemption. Also the township was opposed to granting an exemption on the property. Mrs. Tetrick explained that she spoke to the township and explained that the organization has requirements the tenants to live there and that even if it looks like they are making money if it is putting it back into the property than it is allowed an exemption. Mr. Ajamie inquired if the personal property should also be 75% exempt as well. Mrs. Tetrick stated that the personal is everything inside the building but that the personal property is in the community building. Mr. Bowes stated that he feels the difference is the rental units would have no personal property since it is the residences and it is the character of the residence that gives us the 75% exemption where this is personal property is at the office for American Eagle.. Mr. Grinslade stated that years ago in apartments they were listed at personal property. Mr. Ajamie stated that he felt \$48,000 was high.

Mr. Grinslade presented a motion to accept the Decatur Township 2006 Exemption Recommendations. Mr. Thomas seconded the motion. The motion carried.

**Franklin Township 2006 Payable 2007**

Mr. Bowes presented a motion to accept the Franklin Township 2006 Exemption Recommendations. Mr. Thomas seconded the motion. The motion carried

**Lawrence Township 2006 Payable 2007**

Mr. Bowes presented a motion to accept the Lawrence Township 2006 Exemption Recommendations. Mr. Thomas seconded the motion. The motion carried

**Perry Township 2006 Payable 2007**

Mr. Bowes presented a motion to accept the Perry Township 2006 Exemption Recommendations. Mr. Thomas seconded the motion. The motion carried.

**Pike Township 2006 Payable 2007**

*Page 56 and 57 Roller Skating Rink*

Mr. Bowes inquired about the history of the Roller Skating Rink. Mrs. Tetrick stated that this case had been fought out since 2000. The Roller Rink is an association for Roller Rink Operators to inform the owners as to what type of music to play, what kind of candy to sale, what type of disco lights to have and anything to help promote their business. There are no educational credits given to the owners. They only provide a certificate for the owner. They provide items for them to help with the skating parties. Since 2000 the board has denied the application based on the organization is not educational. Organization filed to the state and the state denied their appeal. Roller Rink then filed to Tax Court where Judge Fisher

*granted their exemption. The state turned around and appealed the Tax Court decision and the Supreme Court denied the Roller Rink's exemption. It has been back and forth and we cited the Supreme Court case in our decision. Mr. Bowes inquired whether the Supreme Court case was against Roller Rink Association. Mrs. Tetrick stated that is correct. Mr. Bowes stated the we are not saying Roller Rink is like another organization, we are saying this is their Supreme Court case. Mrs. Tetrick stated that is correct.*

Mr. Bowes presented a motion to accept the Pike Township 2006 Exemption Recommendations. Mr. Thomas seconded the motion. The motion carried

#### **Warren Township 2006 payable 2007**

*Page 64 Parcel 7016568 Western Select Properties*

*Mr. Bowes inquired to the basis for the recommendation. Mrs. Tetrick stated that Western Select leases property to the list of groups on the agenda. There is more than one building on the property and the organization requested the exemptions for the portions occupied by the not-for-profits. Mr. Bowes inquired whether the percentages only reflected for the portions by the not-for-profits. Mrs. Tetrick stated that it was correct. Mr. Ajamie inquired if we used their figures. Mrs. Tetrick stated yes that we used their percentage amount and that the township verified the information.*

Mr. Bowes presented a motion to accept the Warren Township 2006 Exemption Recommendations. Mr. Thomas seconded the motion. The motion carried.

#### **Washington Township 2006 payable 2007**

*Page 67 Parcel 8003621 Knights of Columbus*

*Mr. Ajamie inquired as to why only 90%. Mrs. Tetrick stated that the organization only requested 90%. There is a taxpayer that does not feel this organization should receive an exemption. The Knights of Columbus has a specific statute granting them a 100% exemption. However, because they have the pool and another amenity that they may sometimes rent out is why they are only requesting the 90% exemption. Mr. Grinslade inquired if this property was located at 71<sup>st</sup> and Keystone. Mrs. Tetrick stated yes. Mr. Grinslade stated that they also rented out a room over there. Mr. Ajamie inquired to if the organization came to the board a few years ago for not filing. Mrs. Tetrick stated that is correct and when they came in we inquired to the use of the property.*

*Page 72 Parcel H116813 IU Medical Group/IU Health*

*Mr. Bowes inquired whether we were giving the exemption because of their affiliation with IU Hospital. Mrs. Tetrick stated that we are giving it to them because they are a not-for-profit and they provide all the training for the medical students. Mr. Bowes inquired if this was medical clinic in a shopping center. Mrs. Tetrick stated she believed it was in a strip center but it is owned by IU and on their applications they state they are there to provide the medical training for the students. This is only personal property only and because they provide the training for the medical students. Mr. Bowes stated that he had an impression that they were for-profit clinics but if IU owns it and only staffs it with medical students with a licensed physician. Mrs. Tetrick stated this is similar to Indianapolis Osteopathic has family medical clinics that provide residency training.*

*Page 72 parcel 8009022 School of Metaphysics*

*Mr. Grinslade inquired about the School of Metaphysics. Mrs. Tetrick stated they are a church. Mr. Grinslade inquired if they were scientology. Mrs. Tetrick stated that is correct they are a Scientology Church.*

Mr. Bowes presented a motion to accept the Washington Township 2006 Exemption Recommendations. Mr. Thomas seconded the motion. The motion carried.

#### **Wayne Township 2006 payable 2007**

Mr. Bowes presented a motion to accept the Wayne Township 2006 Exemption Recommendations. Mr. Thomas seconded the motion. The motion carried.

**Center Township 2007 Payable 2008**

*Page 78 Parcel 1061144 Eastside Revitalization*

*Mr. Ajamie inquired if another not-for-profit purchases this property back. Mrs. Tetrick stated that another not-for-profit did purchase this property. Mr. Ajamie stated that then they would have to file. Mrs. Tetrick stated that is correct and that the prior owner sent an email to Englewood telling them to file for an exemption for 2007. Mr. Ajamie inquired that we removing Eastside's exemptions and Englewood needs to come in and file. Mrs. Tetrick state that is correct.*

Mr. Thomas presented a motion to accept the Center Township 2007 Exemption Recommendations. Mr. Bowes seconded the motion. The motion carried

**Calendar**

**THE NEXT SCHEDULED PTABOA MEETING WILL BE HELD AT 9:00AM, ON FEBRUARY 24, 2007, AT THE MARION COUNTY ASSESSOR'S OFFICE, LOCATED AT THE CITY-COUNTY BUILDING, ROOM 1121.**

*Mr. Bowes made a motion to adjourn the meeting. Mr. Thomas seconded the motion. The motion carried.*

**Meeting adjourned.**